

**State of Alaska  
Department of Revenue**

**2002  
Alaska Fisheries Business Tax Return  
(Includes Seafood Marketing Assessment Return)**



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**Mailing Address**

State of Alaska  
Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420

# INSTRUCTIONS

## 2002 – Alaska Fisheries Business Tax Return

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### WHAT'S NEW!

#### Catcher Processor Combined Fisheries Tax Return

If you are a catcher processor, you may qualify to use the Catcher Processor Combined Fisheries Tax Return, Form 04-570. This form combines the filing of annual Fisheries Business Tax, monthly Salmon Enhancement Tax / Salmon Marketing Tax returns, and the Salmon Enhancement Tax / Salmon Marketing Tax Annual Report. You can visit our website for information on qualifications and forms.

#### Processing Location Codes and Maps

Schedules 1, 2, 4, and 5 of the Fisheries Business Tax Return require that you report the physical location where processing took place. We have assigned separate codes for each processing area or incorporated city. Location codes and maps are provided in the Alaska Fisheries Processing Location Code Maps & Directory, which has been distributed separately. This booklet is available on our website at: [www.tax.state.ak.us](http://www.tax.state.ak.us)

### IF YOU NEED HELP

If you have questions not addressed in these instructions, need additional information, or require other assistance, contact the department by telephone at 907.465.3775 or by e-mail to: [fish\\_excise@revenue.state.ak.us](mailto:fish_excise@revenue.state.ak.us).

### INTERNET HOME PAGE

Current tax forms and instructions are available on our Internet home page. Our URL is:

[www.tax.state.ak.us](http://www.tax.state.ak.us)

### AVOID COMMON MISTAKES

- A. Use the correct form. Catcher Processor Combined Fisheries Tax Return (Form 04-570), new this year, is designed to simplify the reporting requirements for small catcher processors. Catcher Processors who meet certain criteria may file Form 04-570 Catcher Processor Combined Fisheries Tax Return. All other persons or businesses must use the standard form. **See WHAT'S NEW.**
- B. Use the correct schedules. The Alaska Fisheries Business Tax Return contains separate schedules for each *processing* activity. Complete all schedules that correspond with your business processing activities for the year. **See PROCESSING ACTIVITY SCHEDULES.**
- C. If you received a Fisheries Business License for 2002, you must file a return even if you had no activity for 2002. Simply write, "no processing or export" across the tax liability section on the front of the tax return, enter zeros on lines 1a through 1c, and sign at the bottom of the return. Note: you may still be liable for Salmon Enhancement / Salmon Marketing taxes.
- D. Enter your name and fisheries business license number as they appear on your 2002 Fisheries Business License.
- E. Use the correct processing location code so that we can share your tax with the proper community. **See Alaska Fisheries Processing Location Code Maps & Directory.** Note that your return is incomplete without the processing location codes.
- F. To avoid interest and penalties, file and pay all tax due with this form on or before March 31, 2003.
- G. Remember to report and claim your tax prepayments.  
Note: The annual licensing fee of \$25 is not a tax prepayment.
- H. Make sure you sign and date the return before submitting it to the Department.
- I. To avoid penalties and interest submit payment of tax via wire transfer or EFT. Payments over \$150,000 must be received by March 31<sup>st</sup>. **See GENERAL INSTRUCTIONS, Return Filing and Payment Information and Wire Transfer Requirement on page 3.**

### WHO MUST FILE?

Any person or business that has, or is required to have an Alaska Fisheries Business License under AS 43.75, including:

- Persons or businesses who processed fisheries resources in Alaska.
- Licensed fisheries businesses that had fisheries resources processed by a fisheries business in Alaska.
- Persons or businesses who bought frozen fisheries resources from a person excluded from the fisheries business tax.
- Persons or businesses who transported unprocessed fisheries resources out of Alaska.
- Commercial fishers who process fisheries resources.

Examples of those required to file include canneries, cold storages, custom processors, commercial fishers who process their catch, freezerships, and processing plants.

# INSTRUCTIONS

## 2002 – Alaska Fisheries Business Tax Return

### PROCESSING ACTIVITY SCHEDULES

The Alaska Fisheries Business Tax Return (Form 04-574) contains a separate schedule for each processing activity. The forms you need depend on your business activities. Refer to the following schedule descriptions to determine which forms you must complete with your return.

#### Schedule 1 – Caught and Processed

Use this schedule to report fisheries resources your company caught and processed. Use the correct processing location code. Note: If you are a fisher who catches and processes fisheries resources on your boat and the total taxable value of fisheries resources does not exceed \$50,000, you may qualify to use the Catcher Processor Combined Fisheries Tax Return. See our website for more information and forms.

#### Schedule 2 – Purchased and Processed

Use this schedule to report fisheries resources your company purchased and processed. Include fisheries resources that were purchased from fishermen claiming exclusion from the fisheries business tax. Use the processing location code assigned to the area where the processing took place.

#### Schedule 3 – Transported Unprocessed

Use this schedule to report fisheries resources transported unprocessed outside the taxing jurisdiction of Alaska.

#### Schedule 4 – Custom Processing by Others

Use this schedule to report fisheries resources that were custom processed for your company by another fisheries business in Alaska. Use the processing location code assigned to the area where the processing took place.

#### Schedule 5 – Custom Processing for Others

Use this schedule to report fisheries resources your company custom processed for someone not licensed as a fisheries business in Alaska. Use the processing location code assigned to the area where the processing took place.

#### Schedule 6 – Custom Processor Information

Use this schedule to report established and developing fisheries resources your company custom processed for another licensed fisheries business.

#### Schedule 7 – Sold Unprocessed in Alaska

Use this schedule to report all fisheries resources sold unprocessed inside the state by your company.

#### Schedule 8 – Pounds Discarded

Use this schedule to report all established and developing resources that were reported by your company as discarded to the Alaska Department of Fish and Game.

### PROCESSING LOCATION CODES

Fisheries Business Tax is shared with organized boroughs and incorporated cities within the State of Alaska. We have assigned separate codes for each processing area or incorporated city. In addition, maps are provided to help identify the correct location code to use. A complete directory of maps are included in the Alaska

Fisheries Processing Location Code Maps and Directory. This booklet is available on our Internet home page at [www.tax.state.ak.us](http://www.tax.state.ak.us) or you may request a copy from the Shared Tax Coordinator at 907.465.3776.

If fisheries resources were:

- Processed within the city limits of an incorporated city in Alaska, use the location code of that incorporated city.
- Processed in an area that is not within the city limits of an incorporated city, use the location code for that area.
- Exported unprocessed outside of Alaska, use location code 8888.

Enter one location code in the assigned block for each completed line entry. If you processed the same species in more than one of the coded areas or incorporated cities, use a separate line for each location. Note that your return is incomplete if you leave out the processing location code.

### TAX CREDIT SCHEDULES

Use the following schedules to claim credit for qualifying contributions:

#### Schedule WB – A.W. “Winn” Brindle Scholarship

- A taxpayer is allowed a credit for contributions made during the tax year to the A.W. “Winn” Brindle Memorial Scholarship. The credit is limited to 5% of the business tax liability.

#### Schedule EC – Education Credit and Alaska Veterans’ Memorial Endowment Fund Credit

##### Education Credit

- A taxpayer is allowed a credit for cash contributions accepted for direct instruction, research and educational support purposes, including library and museum acquisitions. Contributions accepted for endowment purposes are also eligible for the credit. The contributions must be given to a regionally accredited, public or private nonprofit, two or four-year college or university foundation in Alaska. The credit is subject to the limitations described below.

##### Alaska Veterans’ Memorial Endowment Fund Credit

- The Alaska Veterans’ Memorial Endowment Fund is established as a separate endowment trust fund of the State of Alaska. A taxpayer is allowed a credit for cash contributions made and accepted by the Endowment Fund subject to the limitations below.

**Limitations.** The Education Credit is limited to 50% of contributions of not more than \$100,000; and 100% of the next \$100,000 of contributions. The Alaska Veterans’ Memorial Endowment Fund Credit is limited to 50% of contributions of not more than \$100,000; and 75% of the next \$100,000. The Endowment Fund Credit is further limited to \$150,000 when combined with the Education Credit.

Taxpayers that are claiming both credits should attach a schedule showing their computations and entering the total credit claimed on line 4 of Schedule EC.

The total contributions qualifying for these credits (line 1 of Schedule EC) cannot be claimed as charitable contribution deductions. Contributions claimed as a credit on this return may not be claimed as a credit against other state taxes.

# INSTRUCTIONS

## 2002 – Alaska Fisheries Business Tax Return

Complete only one schedule. If your fisheries business files more than one return, use schedules WB and EC for only one return.

### OTHER FORMS

#### Alaska Seafood Marketing Assessment (Form 04-578)

The Seafood Marketing Assessment is computed on the aggregate value of all seafood resources. If you have two or more fisheries business licenses, you only need to file one seafood marketing assessment return. Persons or businesses that produce more than \$50,000 of seafood resources in Alaska must pay this tax.

#### Fisheries Business Tax Exclusions (Form 04-584)

Complete this form only if you are a fisher claiming exclusion from payment of the fisheries business tax for fisheries resources frozen aboard a fishing vessel. If you do not qualify for the exclusion on **all** of the resources you processed, sold or exported unprocessed out of Alaska, you must also file Form 04-574 and schedules 1-7 that are applicable to your activities, and pay the tax on those resources.

#### Alaska Fisheries Business Report of Bonus or Other Additional Payments (Form 04-585)

Complete this form if you make additional payments or pay bonuses related to fisheries activity previously reported on your 2002 Fisheries Business Tax Return (schedules 1-5 are required).

#### Seafood Marketing Assessment Report of Bonus or Other Additional Payments (Form 04-586)

Complete this form if you make additional payments or pay bonuses related to fisheries activity previously reported on your 2002 Seafood Marketing Assessment return.

Forms 04-585 and 04-586 (described above) should be submitted to the department along with tax due no later than the last day of the month following the month in which the payments were made. If you make additional payments before filing your fisheries business return, you should include those payments as part of the values reported on your fisheries business tax return (Form 04-574).

#### Amended Returns

To correct a previously filed Form 04-574, check the amended box in the upper right corner of the return and attach a statement explaining the reason for the amendment. Complete the entire form using the corrected amounts.

#### Additional Forms

You may reproduce or photocopy the forms in this booklet as needed, or request additional forms from the department's help desk. Forms are also available on our home page at [www.tax.state.ak.us/forms](http://www.tax.state.ak.us/forms).

### GENERAL INSTRUCTIONS

#### Return Filing and Payment Information

Return and payment are due March 31, 2003. Make checks payable to the State of Alaska. Mail return and payment to:

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420

The Department of Revenue offers electronic funds transfer through the Alaska State Automated Payment (ASAP). Information and forms are available on our website at [www.tax.state.ak.us/tax/forms](http://www.tax.state.ak.us/tax/forms).

#### Wire Transfer Requirement

If your company has more than one license and your aggregate tax payment (including seafood marketing assessment) is greater than \$150,000, you must wire transfer the funds.

Notify the State of Alaska, Treasury Division regarding the particulars of the transfer **the day before** the wire transfer is to be made either by fax at 907.465.4019 or via e-mail to [cashmgmt@revenue.state.ak.us](mailto:cashmgmt@revenue.state.ak.us).

Wire payments to:

State Street Bank & Trust Company  
225 Franklin Street  
Boston, MA 02110  
ABA #011000028  
For credit to the State of Alaska  
General Investment Fund, AY01  
Account #00657189

*Instruct your bank to indicate your Federal EIN and note that the payment is for fisheries business tax in the OBI (other bank information) field on the wire transfers.*

#### Estimated Tax

Monthly estimated tax payments are mandatory for taxpayers that have elected and meet the requirements of AS 43.75.055(c). Those payments are due on or before the 15<sup>th</sup> day of the month following the month in which the tax liability for the payment of the taxes was incurred. All other taxpayers may make voluntary estimated tax payments. Payments other than wire transfer payments must be accompanied by Alaska Form 04-574E.

#### Extension for Filing Return

If you need an extension for filing your return, contact the Alaska Department of Revenue. An application for extension must be submitted to the department no later than 15 calendar days before the return is due. Note: An extension of time to file is not an extension of time to pay taxes. You must remit full tax payment by the March 31 tax due date.

#### Penalties for Failure to File or Pay

A penalty will be assessed for failure to timely file the return or failure to timely pay the tax. Each penalty is computed at 5% per 30-day period or fraction of a period up to a maximum of 25% on the tax not paid by the payment due date.

#### Interest Rates on Tax Due

The current interest rate is 11%, compounded quarterly.

# INSTRUCTIONS

## 2002 – Alaska Fisheries Business Tax Return

### DEFINITIONS

**Processing** means any activity, which modifies the physical condition of a fisheries resource, including butchering, freezing, salting, cooking, canning, dehydrating, or smoking. Processing does not include decapitating shrimp, and gutting, gilling, sliming, or icing a fisheries resource solely for the purpose of maintaining the quality of the fresh resources. The removal, rinsing and icing of salmon roe is also not considered processing.

**Value** means the market value of the fisheries resource if taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company.

For fisheries resources other than those described above, the value of fisheries resources processed is generally the value of the price paid to the fisher for the fisheries resources. This includes, but is not limited to, indirect consideration and bonus amounts paid for fuel, supplies, gear, tender fees, ice, handling, or delivery, either at the time of purchase of the resources or tendered as a deferred or delayed payment.

**State of Alaska**  
**2002 Fisheries Business Tax Return**  
**Developing Commercial Fisheries List**

**Effective January 1 - December 31, 2002**

Developing commercial fisheries are taxed at a lower rate than established commercial fisheries. A developing commercial fishery is one that has been so designated by the Alaska Department of Fish and Game (AS 16.05.050(11)). Below is a list of fish and shellfish species considered to be developing commercial fisheries.

**CAUTION:** Please make sure that any species you list on the 2002 Developing Schedules 1-5 are included in the list below. Species not listed are considered to be established commercial fisheries and must be reported on the 2002 Established Schedules 1-5.

If you claim any species on the Developing Schedules 1-5 that are not included in the list below, your return will be adjusted to reflect the higher tax for established commercial fisheries. In addition, penalties and interest will be assessed if applicable.

**Developing Statewide**

Aquatic plants  
 Arrowtooth flounder

Hagfish  
 Lamprey  
 Sandfish

Snails (except abalone)  
 Squid

**Developing in Certain Areas**

**Abalone**

Developing in all waters except the Southeast/Yakutat Area (5 AAC 38.100).

**Black Rockfish**

Developing in the Westward Region only west of 164° 44' W long, and in Southeast (5 AAC 28.100).

**Clams**

Developing in all waters except hardshell and razor clams are developed in the Cook Inlet Area (5 AAC 38.300) and geoduck clams are developed in Southeast Alaska (5 AAC 38.100)

**Coral**

Developing in all waters except the waters of the Westward Region Statistical Area J west of 159° W. longitude (5 AAC 38.400) and Cook Inlet (5 AAC 38.300).

Crab (except dungeness, C. bairdi and C. opilio tanner, Korean hair crab, red, blue, and brown king crab) Developing in all waters.

**King Crab**

Developing in the St Lawrence Island section of the Bering Sea (5 AAC 34.905(3)).

**Flatfish and Sole**

Developing in all waters except in Southeast (5 AAC 28.105(1)(2)(3)). Yellowfin Sole, Greenland Turbot and Rock Sole are developed statewide.

**Freshwater Finfish, all species**

Developing in all waters, except that eulachon smelt fisheries permitted in Prince William Sound and Southeastern Alaska are developed.

**Halibut**

Developing in section 4D-N (St. Lawrence).

**Herring, food and bait**

Developing in the following waters:

- (1) Chignik (5 AAC 27.550)
- (2) Alaska Peninsula - Aleutian Islands (5 AAC 27.600), except for the Eastern Aleutians Area comprised of the Unimak, Akutan, and Unalaska Districts and that portion of the Umnak District East of Samalga Pass. Developing in the Bering Sea and Chukchi sea area waters only in the following districts:
  - (1) Port Clarence Districts; (5 AAC 27.905(c))
  - (2) Kotzebue District (5 AAC 27.905(d)).

**Herring, sac roe**

Developing in the Kuskokwin, Bering Sea and Chukchi Sea area waters only in the following districts.

- (1) Port Clarence Districts; (5 AAC 27.905(c))
- (2) Kotzebue District (5 AAC 27.905(d))

**Lingcod**

Developing in all waters except Southeast (5 AAC 28.105(1)(2)(3)), Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300).

**Octopus**

Developing in all waters, except octopi are developed in the Cook Inlet area (5 AAC 38.300)

**Other groundfish (general)**

Developing in all waters except as noted above, and excluding pollock, Pacific cod, sablefish, halibut, yellowfin sole, Greenland turbot, rock sole and all permitted forage fish species which are developed statewide.

**Rockfish (Except Black Rockfish)**

Developing in all waters except in Prince William Sound (5 AAC 28.200), Cook Inlet (5 AAC 28.300), and the Gulf of Alaska including Southeast (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500).

**Pacific ocean perch**

Developing in all waters except the Gulf of Alaska (5 AAC 28.100, 5 AAC 28.400, 5 AAC 28.500, 28.550) and Bering Sea-Aleutian Islands (28.600, 28.700).

**Salmon**

Chum: Developing in the Norton Sound/Port Clarence area (5 AAC 04.200 (a) (b) (4) (5) (6)) and Kotzebue Area (5 AAC 03.100).  
 Pink: Developing in the Atka/Amlia Island area (5 AAC 11.100). Developing in the Arctic-Yukon-Kuskokwin region (5 AAC 03.100, 5 AAC 04.100, 5 AAC 05.100, and 5 AAC 07.100).

**Sea cucumber**

Developing in the waters of the Westward Region statistical area J west of 159° west longitude (5 AAC 38.400)

**Sea Urchin**

*Green* sea urchin: Developing in all waters, except in Cook Inlet area (5 AAC 38.300).  
*Red* sea urchin: Developing in all waters, except in the Cook Inlet area (5 AAC 38.300) and Southeast area (5 AAC 38.100).

**Shrimp (pot gear)**

Developing in the Westward Region (Kodiak, Alaska Peninsula/Aleutian Island area (5 AAC 31.500). Pot Shrimp fisheries are developed in the Southeast area (5 AAC 31.100), Prince William Sound (5 AAC 31.200) and Cook Inlet (5 AAC 31.300).

**Shrimp (trawl gear)**

Developing in the Bering Sea waters north of 54° 36' for all types of trawl gear.

**Species Code List for Fisheries Business**  
*Use this list when completing schedules for your return.*

<b>Species Code</b>	<b>Common Name</b>	<b>Species Code</b>	<b>Common Name</b>
860	abalone	129	flounder, starry
521	arctic char (anadromous)	610	grayling
520	arctic char (general)	193	greenling, atka mackerel
522	arctic char (nonanadromous)	190	greenling, general
630	blackfish	194	greenling, kelp
855	blue mussel	191	greenling, rock
590	burbot	192	greenling, whitespot
810	clam, butter	213	grenadier (rattail)
820	clam, cockle	100	groundfish, general
842	clam, eastern softshell	212	hagfish, pacific
849	clam, general (deadloss)	200	halibut
815	clam, geoduck	230	herring byproducts
840	clam, little-neck	233	herring, bait
830	clam, razor	235	herring, food
812	clam, surf	231	herring, roe on kelp
260	cod, longfin	232	herring, roe only
110	cod, pacific (gray)	234	herring, with sac roe
899	coral	570	inconnu (sheefish)
922	crab, blue king	650	lake chub
927	crab, blue king (deadloss)	601	lamprey, arctic
900	crab, box	603	lamprey, brook
909	crab, box (deadloss)	600	lamprey, pacific
923	crab, brown king	602	lamprey, river
928	crab, brown king (deadloss)	130	lingcod
910	crab, dungeness	640	longnose sucker
919	crab, dungeness (deadloss)	870	octopus
920	crab, king (general)	880	oysters
929	crab, king (general, deadloss)	141	perch, pacific ocean
940	crab, korean horsehair	500	pike, northern
949	crab, korean horsehair (deadloss)	270	pollock (whiting)
951	crab, multispina	970	pollock (whiting--CDQ)
921	crab, red king	97	prowfish
926	crab, red king (deadloss)	142	rockfish, black
924	crab, scarlet king	167	rockfish, blue
925	crab, scarlet king (deadloss)	137	rockfish, bocaccio
937	crab, tanner (bairdi, deadloss)	146	rockfish, canary
930	crab, tanner (general)	149	rockfish, china
939	crab, tanner (general, deadloss)	138	rockfish, copper
938	crab, tanner (opilio, deadloss)	159	rockfish, darkblotched
931	crab, tanner, bairdi	154	rockfish, dusky
933	crab, tanner, grooved	135	rockfish, greenstripe
932	crab, tanner, opilio	136	rockfish, northern
934	crab, tanner, triangle	139	rockfish, other
953	crab, verrilli	147	rockfish, quillback
531	dolly varden (anadromous)	140	rockfish, red
530	dolly varden (general)	153	rockfish, redbanded
532	dolly varden (nonanadromous)	158	rockfish, redstripe
210	eels or eel-like fish	150	rockfish, rosethorn
118	flatfish, deep water	151	rockfish, rougheye
119	flatfish, shallow water	166	rockfish, sharpchin
133	flounder, alaska plaice	152	rockfish, shortraker
121	flounder, arrowtooth	157	rockfish, silvergray
120	flounder, general	143	rockfish, thornyhead (idiots)

## Species Code List for Fisheries Business

*Use this list when completing schedules for your return.*

Species Code	Common Name	Species Code	Common Name
148	rockfish, tiger	700	skate, general
168	rockfish, unspecified demersal	516	smelt, capelin
169	rockfish, unspecified pelagic	511	smelt, eulachon
144	rockfish, unspecified slope	510	smelt, general
156	rockfish, widow	512	smelt, longfin
145	rockfish, yelloweye (red snapper)	514	smelt, pond
175	rockfish, yellowmouth	513	smelt, rainbow
155	rockfish, yellowtail	515	smelt, surf
710	sablefish (blackcod)	890	snails
999	salmon byproducts	126	sole, butter
401	salmon roe, chinook	124	sole, dover
405	salmon roe, chum	128	sole, english
403	salmon roe, coho	122	sole, flathead
404	salmon roe, pink	131	sole, petrale
402	salmon roe, sockeye	125	sole, rex
410	salmon, chinook	123	sole, rock
411	salmon, chinook under 21 in.	132	sole, sand
450	salmon, chum	127	sole, yellowfin
430	salmon, coho	875	squid, california market
490	salmon, groundfish bycatch	661	stickleback, ninespine
440	salmon, pink	660	stickleback, threespine
400	salmon, roe (unspecified)	680	sturgeon, general
420	salmon, sockeye	681	sturgeon, green
170	sardine, pacific (pilchard)	683	sturgeon, siberian
220	saury, pacific	682	sturgeon, white
852	scallop, ( deadloss)	250	tomcod, pacific
851	scallop, pink (or calico)	670	trout perch
850	scallop, weathervane	555	trout, brook
161	sculpin, coastrange	561	trout, cutthroat (anadromous)
163	sculpin, fourhorn	560	trout, cutthroat (general)
160	sculpin, general	562	trout, cutthroat (nonanadromous)
164	sculpin, prickly	550	trout, lake
165	sculpin, riffle	541	trout, rainbow
162	sculpin, slimy	540	trout, steelhead
895	sea cucumber	720	tuna, albacore
896	sea urchin	134	turbot, greenland
180	shad	101	waste fish (from trawl shrimp)
689	shark, general	584	whitefish, arctic cisco
690	shark, salmon	585	whitefish, bering cisco
691	shark, spiny dogfish	588	whitefish, broad
969	shrimp, (general, deadloss)	580	whitefish, general
964	shrimp, coonstripe	589	whitefish, humpback
960	shrimp, general	583	whitefish, least cisco
963	shrimp, humpy	587	whitefish, pygmy
961	shrimp, pink	586	whitefish, round
962	shrimp, sidestripe	211	wrymouths
965	shrimp, spot		



Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

State of Alaska  
2002 Alaska Fisheries Business Tax Return

DEPT USE ONLY  
FSN

This form is available online at [www.tax.state.ak.us/forms](http://www.tax.state.ak.us/forms)

Due Date: March 31, 2003

Federal EIN or SSN			Fisheries Business License Number	
Individual or Corporation Name			Facility Location or Vessel Name	
Business Name			Telephone Number	Fax Number
Mailing Address			E-mail Address	
City	State	Zip Code	Check if: <input type="checkbox"/> Amended (attach explanation)	
Contact Person		Title	<b>ONE RETURN PER LICENSE</b>	

Tax Liability

DEPT USE ONLY

1a. Established. Enter amount from Part 1, line 8.....	1a			
1b. Developing. Enter amount from Part 2, line 8.....	1b			
1c. <b>Total Tax Liability.</b> Add lines 1a and 1b.....	1c			

Credits

2a. A.W. "Winn" Brindle Credit. Schedule WB, line 4.....	2a			
2b. Alaska Education Credit and/or Alaska Veterans' Memorial Endowment Fund Credit. Schedule EC, line 4.....	2b			
2c. Total Credits. Add lines 2a and 2b.....	2c			
3. <b>Net Alaska Fisheries Business Tax</b> (subtract 2c from 1c).....	3			

Payments

4a. 2002 Estimated tax payments (\$25 license fee is not a prepayment).....	4a			
4b. Other payments or credit from prior year.....	4b			
4c. Total payments. Add lines 4a and 4b.....	4c			

Amount Due

5. If line 4c is less than or equal to 3, subtract line 4c from line 3.....	5			
6. Add penalty for late filing (see instructions).....	6			
7. Add penalty for late payment (see instructions).....	7			
8. Interest (11% compounded quarterly).....	8			
9. Add lines 5, 6, 7 and 8.....	9			
<b>Amount You Owe</b>				

Overpayment

Amount Overpaid				
10a. If line 4c is greater than line 3, subtract line 3 from line 4c.....	10a			
10b. Amount of overpayment to be credited to 2003 estimated tax.....	10b			
10c. Amount of overpayment to be applied to 2002 Seafood Marketing Assessment Return or other tax (specify).....	10c			
10d. Amount of overpayment to be refunded. Subtract lines 10b and 10c from 10a.....	10d			

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.

**Check if you are remitting by:** ☐ Wire Transfer ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP, go to [www.tax.state.ak.us/forms/index.htm#asap](http://www.tax.state.ak.us/forms/index.htm#asap) or call us for information.

I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
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DEPARTMENT USE ONLY

VALIDATION

PMD:

## 2002 Alaska Fisheries Business Tax Return

Business Name	Federal EIN or SSN	Fisheries Business License Number
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**NOTE.** First complete Schedules 1-5 as appropriate for your fisheries business. Then transfer the totals to Part 1 and Part 2 below.

### PART 1: ESTABLISHED

Schedule	Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility	DEPARTMENT USE ONLY
1. <b>1E</b> Caught and Processed				
2. <b>2E</b> Purchased and Processed				
3. <b>3E</b> Transported Unprocessed				
4. <b>4E</b> Custom Processing by Others				
5. <b>5E</b> Custom Processing for Others				
6. <b>TOTAL VALUE.</b> Add schedules 1-5				
<b>Tax Rate</b>	<b>5% (.05)</b>	<b>4.5% (.045)</b>	<b>3% (.03)</b>	
7. <b>TAX.</b> Multiply line 6 by tax rate	▶	▶	▶	
<b>For Department Use Only</b>	<b>60621</b>	<b>60622</b>	<b>60623</b>	
8. <b>Established Fisheries Tax.</b> Add each entry from line 7. Enter on Page 1, line 1a.....				

### PART 2: DEVELOPING

Schedule	Column A Floating Facility	Column B Shore-Based Facility	DEPARTMENT USE ONLY
1. <b>1D</b> Caught and Processed			
2. <b>2D</b> Purchased and Processed			
3. <b>3D</b> Transported Unprocessed			
4. <b>4D</b> Custom Processing by Others			
5. <b>5D</b> Custom Processing for Others			
6. <b>TOTAL VALUE.</b> Add schedules 1-5			
<b>Tax Rate</b>	<b>3% (.03)</b>	<b>1% (.01)</b>	
7. <b>TAX.</b> Multiply line 6 by tax rate	▶	▶	
<b>For Department Use Only</b>	<b>60624</b>	<b>60625</b>	
8. <b>Developing Fisheries Tax.</b> Add each entry from line 7. Enter on Page 1, line 1b.....			

### Seafood Marketing Assessment Value

Add each entry from line 6, Part 1 and 2. Enter on Form 04-578 Seafood Marketing Assessment Return.....

Transfer To Form 04-578	DEPT USE ONLY
▶	

**Schedule 1E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 1E - ESTABLISHED: CAUGHT AND PROCESSED**

This schedule must be completed for all established fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 1, line 1, column A.....

**B. SHORE-BASED SALMON CANNERY**

Species	Spec. Code			Pounds	Value	Processing Location Code			
King	4	1	0						
Red	4	2	0						
Coho	4	3	0						
Pink	4	4	0						
Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 1, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 1, line 1, column C.....

**2002 Alaska Fisheries Business Tax Return**

Page \_\_\_\_\_ of \_\_\_\_\_

**Schedule 1D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 1D - DEVELOPING: CAUGHT AND PROCESSED**

This schedule must be completed for all developing fisheries resources processed by your company that were taken in company-owned or company-subsidized boats operated by employees, or in boats operated under lease or other agreement. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 1, column A .....

**B. SHORE-BASED FACILITY**

Species	Spec. Code			Area Caught	Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 2, line 1, column B .....

**Schedule 2E**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 2E - ESTABLISHED: PURCHASED AND PROCESSED**

This schedule must be completed for all established fisheries resources that your company purchased and processed.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 1, line 2, column A.....

**B. SHORE-BASED SALMON CANNERY**

Species	Spec. Code			Pounds	Value	Processing Location Code			
King	4	1	0						
Red	4	2	0						
Coho	4	3	0						
Pink	4	4	0						
Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 2, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 1, line 2, column C.....

**Schedule 2D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 2D - DEVELOPING: PURCHASED AND PROCESSED**

This schedule must be completed for all developing fisheries resources that your company purchased and processed. **NOTE:** A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 2, column A . . . . .

**B. SHORE-BASED FACILITY**

Area Caught	Species	Spec. Code	Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 2, line 2, column B . . . . .

		<b>Schedule 3E</b>
Business Name	Federal EIN or SSN	Fisheries Business License No.

**SCHEDULE 3E - ESTABLISHED: TRANSPORTED UNPROCESSED**

This schedule must be completed for all established fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual to whom you shipped the resource.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 1, line 3, column A.....

**B. SHORE-BASED SALMON CANNERY**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address
King	4	1	0			
Red	4	2	0			
Coho	4	3	0			
Pink	4	4	0			
Chum	4	5	0			

**Total Value.** Enter total on Part 1, line 3, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 1, line 3, column C.....

		<b>Schedule 3D</b>
Business Name	Federal EIN or SSN	Fisheries Business License No.

**SCHEDULE 3D - DEVELOPING: TRANSPORTED UNPROCESSED**

This schedule must be completed for all developing fisheries resources that your company transported unprocessed outside the taxing jurisdiction of Alaska. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who purchased the resource. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 2, line 3, column A . . . . .

--

**B. SHORE-BASED FACILITY**

Area Caught	Species	Spec. Code			Pounds	Value	Purchaser's Name and Address

**Total Value.** Enter total on Part 2, line 3, column B . . . . .

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## Schedule 4E

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 4E - ESTABLISHED: CUSTOM PROCESSING BY OTHERS**

This schedule must be completed for all established fisheries resources that your company had custom processed by another licensed fisheries business. Use additional schedules if more space is needed. **Note:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name							(See Instructions)			

**Total Value.** Enter total on Part 1, line 4, column A.....

**B. SHORE-BASED SALMON CANNERY**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name							(See Instructions)			
		King	4	1	0						
		Red	4	2	0						
		Coho	4	3	0						
		Pink	4	4	0						
		Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 4, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Fisheries Processor's		Species	Spec. Code			Pounds	Value	Processing Location Code			
License	Name							(See Instructions)			

**Total Value.** Enter total on Part 1, line 4, column C.....

**Schedule 4D**

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 4D - DEVELOPING: CUSTOM PROCESSING BY OTHERS**

This schedule must be completed for all developing fisheries resources that your company had custom processed by another fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of the company or individual who custom processed for you. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
License	Name											

**Total Value.** Enter total on Part 2, line 4, column A .....

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**B. SHORE-BASED FACILITY**

Fisheries Processor's		Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			
License	Name											

**Total Value.** Enter total on Part 2, line 4, column B .....

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## Schedule 5E

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 5E - ESTABLISHED: CUSTOM PROCESSING FOR OTHERS**

This schedule must be completed for all established fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing.

**A. FLOATING FACILITY (Note: Salmon must be itemized by subspecies.)**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 1, line 5, column A.....

**B. SHORE-BASED SALMON CANNERY**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			
	King	4	1	0						
	Red	4	2	0						
	Coho	4	3	0						
	Pink	4	4	0						
	Chum	4	5	0						

**Total Value.** Enter total on Part 1, line 5, column B.....

**C. SHORE-BASED FACILITY (Note: Salmon must be itemized by subspecies.)**

Customer's Name and Address	Species	Spec. Code			Pounds	Value	Processing Location Code			

**Total Value.** Enter total on Part 1, line 5, column C.....

## Schedule 5D

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**SCHEDULE 5D - DEVELOPING: CUSTOM PROCESSING FOR OTHERS**

This schedule must be completed for all developing fisheries resources that your company custom processed for someone other than another licensed fisheries business. Use additional schedules if more space is needed. **NOTE:** The applicable tax rate (floating or shore-based) depends on the status of **your** fisheries business, not the company or individual for whom you did custom processing. A list of developing commercial fisheries, Form 04-564, is printed after the instructions in this booklet.

**A. FLOATING FACILITY**

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 5, column A . . . . .

**B. SHORE-BASED FACILITY**

Customer's Name and Address	Area Caught	Species	Spec. Code			Pounds	Value	Processing Location Code (See Instructions)			

**Total Value.** Enter total on Part 2, line 5, column B . . . . .

# 2002 Alaska Fisheries Business Tax Return

		<b>Schedule 6</b>
Business Name	Federal EIN or SSN	Fisheries Business License No.

## SCHEDULE 6: CUSTOM PROCESSOR INFORMATION REPORT

This schedule must be completed for fisheries resources that your company processed for other licensed fisheries businesses. Please provide the information below for each licensed fisheries business for whom you did custom processing for during the calendar year. Use a separate line for each species you processed for each business. Use additional schedules if more space is needed.

**Note: Salmon must be itemized by subspecies.**

[illegible]

# 2002 Alaska Fisheries Business Tax Return

		<b>Schedule 7</b>
Business Name	Federal EIN or SSN	Fisheries Business License No.

## SCHEDULE 7: SOLD UNPROCESSED IN ALASKA

This schedule must be completed for all established and developing fisheries resources sold unprocessed inside the State of Alaska by your company. Use a separate line for each species you sold to each purchaser. Use additional schedules if more space is needed.

**Note: Salmon must be itemized by subspecies.**

[illegible]

# 2002 Alaska Fisheries Business Tax Return

		<b>Schedule 8</b>
Business Name	Federal EIN or SSN	Fisheries Business License No.

## SCHEDULE 8: POUNDS DISCARDED

This schedule must be completed for all established and developing fisheries resources reported by your company as discarded to the Alaska Department of Fish and Game. Use separate line for each species you discarded.

**Note: Salmon must be itemized by subspecies.**

[illegible]

**Total Discarded** .....

## 2002 Alaska Fisheries Business Tax Return

<b>Schedule WB</b>	
Business Name	Federal EIN or SSN
Fisheries Business License No.	

### A.W. "Winn" Brindle Scholarship Credit

**Explanation of Credit.** A taxpayer is allowed a credit for contributions made during the tax year to the A.W. "Winn" Brindle Memorial Scholarship

**Limitation.** The credit is limited to 5% of the fisheries business tax liability. Complete only one schedule. If your fisheries business files more than one return, use this schedule for only one return.

		DEPT USE ONLY
1. Total Tax Before Credit. Enter the amount from Page 1, line 1c, of your Alaska Fisheries Business Return.....	1	
2. A.W. "Winn" Brindle Scholarship Contribution made during 2002.....	2	
3. Multiply line 1 by 5% (.05).....	3	
4. Compare the amounts on lines 2 and 3. Enter the lesser amount here and on Page 1, line 2a, of Form 04-574.....	4	

Form 04-574.WB (Rev 10/02)

## 2002 Alaska Fisheries Business Tax Return

### Schedule EC

### Education Credit and Alaska Veterans' Memorial Endowment Fund Credit

Taxpayers may claim as a credit a portion of contributions to qualifying Alaska colleges and universities and to the Alaska Veterans' Memorial Endowment Fund. See Instructions on page 2 for limitations and more detail.

Payor	Name of College or University (if contribution to Veterans' Memorial Fund, enter "VMF")	Contribution(s)	
		Date	Amount

1. Total Qualified Contributions (attach worksheet if you made contributions for both the Education Credit and the Alaska Veterans' Memorial Endowment Fund Credit - see instructions on page 2).....	1	
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#### Allowable Credit Calculation:

2. Multiply the lesser of line 1 above or \$100,000 by 50% (0.5).....	2	
3. Enter 100% (for Education Credit) or 75% (for Alaska Veterans' Endowment Fund Credit) of the next \$100,000 contribution.....	3	
4. Total allowable credit. Add lines 2 and 3. Enter here and on page 1, line 2b, of Form 04-574. See Instructions for limitations....	4	



# State of Alaska

## 2002 Seafood Marketing Assessment Return

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

**DEPT USE ONLY**  
**FSN**

**Due Date: March 31, 2003**

Federal EIN or SSN			Telephone Number		Fax Number	
Individual or Corporation Name			E-mail Address			
Business Name			Contact Person			Title
Mailing Address			Check if: <input type="checkbox"/> Amended (attach explanation)			
City	State	Zip Code	Make checks payable to: <b>Alaska Department of Revenue</b>			

A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name	C. Value of Seafood Products (from Part 3 of each Fisheries Tax Return)	DEPARTMENT USE ONLY

1. Total value of seafood products listed in column C. (If less than \$50,000, skip lines 2 - 5, sign the return, and file it on or before the due date).....▶

1		
2		

2. Assessment. Multiply the value on line 1 by .3% (.003).....▶

**Amount Due**

3. Add penalty for late filing (see instructions).....▶

3		
4		
5		
6		

4. Add penalty for late payment (see instructions).....▶

5. Interest (11% compounded quarterly).....▶

6. Total amount due (add lines 2, 3, 4, and 5).....▶

**Note:** If your liability exceeds \$150,000, you must use Electronic Funds Transfer (EFT) or wire transfer funds.

**Check if you are remitting by:**    ☐ Wire Transfer    ☐ EFT Receipt Number \_\_\_\_\_

To avoid wire transfer fees, sign up for the Alaska EFT Program, known as ASAP, go to [www.tax.state.ak.us/forms/index.htm#asap](http://www.tax.state.ak.us/forms/index.htm#asap) or call us for information.

*I declare under penalty of unsworn falsification that the information provided in this return has been reviewed by me, and to the best of my knowledge and belief is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
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<b>DEPARTMENT USE ONLY</b>  <b>PMD:</b>	<b>VALIDATION</b>
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**State of Alaska**  
**2002 Fisheries Business Tax Return**  
**Tax Exclusion**

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

DEPT USE ONLY  
FSN

This return is for use only by a fisher claiming exclusion from payment of the fisheries business tax under AS 43.75.017.

Federal EIN or SSN			Fisheries Business License No.	Entry Permit No. or Interim Use Permit No.	
Name			Vessel Name		
Mailing Address			Commercial Fisheries Vessel License Number		
City	State	Zip Code	Daytime Telephone Number	Fax Number	

Under AS 43.75.017 and 15 AAC 75.035, a person is not liable for fisheries business tax when the fisheries resource is frozen aboard a fishing vessel if the following criteria are met:

- 1) the vessel is operated as a commercial fishing vessel under a valid commercial fishing license;
- 2) the fisheries resource is not processed beyond heading, gutting or cleaning, freezing and glazing;
- 3) the fisheries resource that is frozen was caught by the vessel;
- 4) the fisheries resource is sold by the person claiming an exclusion from the tax to a fisheries business licensed under AS 43.75; and
- 5) the person claiming the exclusion is the commercial fisher who caught the fisheries resource.

Please provide the information requested below for frozen fisheries resources you sold to a licensed fisheries business, and for which you are not liable for payment of the tax.

List only one species per line. For example, if you sold frozen coho and frozen halibut to Company A, you would use two lines to report the resources sold to Company A.

**DEFINITION OF VALUE**

Statutes define "Value" as:

1. The market value of the fisheries resource if the taking of the fisheries resource is done in company-owned or company-subsidized boats operated by employees of the company or in boats that are operated under lease to or from the company or other arrangement with the company and if the fisheries resource is delivered to the company; in this subparagraph, "company" means a fisheries business, a subsidiary of a fisheries business, or a subsidiary or a parent company of a fisheries business; or
2. For fisheries resources other than those described in 1, the actual price paid for the fisheries resource by the fisheries business to the fisher, including indirect consideration and bonus amounts paid for fuel, supplies, gear, ice, handling, tender fees, or delivery, whether paid at the time of purchase of the fisheries resource or tendered as a deferred or delayed payment, in this subparagraph, "delivery" means:
  - a. Transportation of the fisheries resource from the boat or vessel on which the product was taken to a tender; or
  - b. If delivery was not to a tender, transportation of the fisheries resource from the boat or vessel on which the product was taken to a shore-based facility in which delivery of the fisheries resource is normally accepted.

**Please Note:** If you **export** or **transport** a fisheries resource out of the taxing jurisdiction of Alaska, you are liable for the tax and can not claim tax exclusion.

**Note: Salmon must be itemized by subspecies.**

Name of Fisheries Business who Purchased the Resource	Fisheries Business License No.	Species (one type per line)	Spec. Code			Pounds Sold	Value

I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.

Signature	Type or Print Name	Date
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DEPARTMENT USE ONLY

VALIDATION

PMD:

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**State of Alaska**  
**2002 Alaska Fisheries Business Report of**  
**Bonus or Other Additional Payments**

Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, Alaska 99811-0420  
Telephone 907.465.3775  
Fax 907.465.3566

**DEPT USE ONLY**  
**FSN**

Federal EIN or SSN			Year in which resources were initially purchased or acquired:	Date bonus payment was made:
Individual or Corporation Name			Fisheries Business License Number	Alaska Business License Number
Business Name			Facility Location or Vessel Name	
Mailing Address			Telephone Number	Fax Number
City	State	Zip Code	E-mail Address	
Contact Person		Title	Check if: <input type="checkbox"/> Amended (attach explanation)	

*This report must be filed and the additional tax paid no later than the last day of the month following the month in which the additional payment was made.*

**Additional Tax Liability**

**DEPT USE ONLY**

1a. Established. Enter amount from Part 1, line 8.....	1a			
1b. Developing. Enter amount from Part 2, line 8.....	1b			
1c. <b>Total Tax Liability.</b> Add lines 1a and 1b.....	1c			

**Additional Credits**

2a. A.W. "Winn" Brindle Credit. Schedule WB, line 4.....	2a			
2b. Alaska Education Credit. Schedule EC, line 4.....	2b			
2c. Total Credits. Add lines 2a and 2b.....	2c			

**Amount Due**

3. Subtract line 2c from line 1c.....	3		
4. Add penalty for late filing (see instructions).....	4		
5. Add penalty for late payment (see instructions).....	5		
6. Interest (11% compounded quarterly).....	6		
7. <b>Total Amount Due.</b> Add lines 3, 4, 5, and 6.....	7		

**Amount You Owe**

*I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
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**DEPARTMENT USE ONLY**

**VALIDATION**

**PMD:**

## 2002 Alaska Fisheries Business Report of Bonus or Other Additional Payments

Business Name	Federal EIN or SSN	Fisheries Business License No.
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**NOTE:** First complete Schedules 1-5 . Then transfer the totals to Part 1 and Part 2 below.

(Remember, you need to submit Schedules 1-5 with this Bonus Return. If you need additional Schedules, they are available online at [www.tax.state.ak.us/forms](http://www.tax.state.ak.us/forms))

### PART 1: ESTABLISHED

Schedule		Column A Floating Facility	Column B Shore-Based Salmon Cannery	Column C Shore-Based Facility	DEPARTMENT USE ONLY
1.	<b>1E</b>	Caught and Processed			
2.	<b>2E</b>	Purchased and Processed			
3.	<b>3E</b>	Transported Unprocessed			
4.	<b>4E</b>	Custom Processing by Others			
5.	<b>5E</b>	Custom Processing for Others			
6. <b>TOTAL VALUE.</b> Add schedules 1-5					
<b>Tax Rate</b>		5% (.05)	4.5% (.045)	3% (.03)	
7. <b>TAX.</b> Multiply line 6 by tax rate		▶	▶	▶	
<b>For Department Use Only</b>		<b>60621</b>	<b>60622</b>	<b>60623</b>	
8. <b>Established Fisheries Tax.</b> Add each entry from line 7. (Enter on Page 1, line 1a.).....					

### PART 2: DEVELOPING

Schedule		Column A Floating Facility	Column B Shore-Based Facility	DEPARTMENT USE ONLY
1.	<b>1D</b>	Caught and Processed		
2.	<b>2D</b>	Purchased and Processed		
3.	<b>3D</b>	Transported Unprocessed		
4.	<b>4D</b>	Custom Processing by Others		
5.	<b>5D</b>	Custom Processing for Others		
6. <b>TOTAL VALUE.</b> Add schedules 1-5				
<b>Tax Rate</b>		3% (.03)	1% (.01)	
7. <b>TAX.</b> Multiply line 6 by tax rate		▶	▶	
<b>For Department Use Only</b>		<b>60624</b>	<b>60625</b>	
8. <b>Developing Fisheries Tax.</b> Add each entry from line 7. (Enter on Page 1, line 1b.).....				

### PART 3: Seafood Marketing Assessment Value

Add both lines 6 from Parts 1 & 2 above. Enter here & on Form 04-586 Seafood Marketing Assessment Report of Bonus or Other Additional Payments.....

Transfer To Form 04-578	DEPT USE ONLY
▶	

**State of Alaska**  
**2002 Seafood Marketing Assessment Report of**  
**Bonus or Other Additional Payments**

Department of Revenue  
 Tax Division  
 PO Box 110420  
 Juneau, AK 99811-0420  
 Telephone 907.465.3775  
 Fax 907.465.3566

DEPT USE ONLY  
 FSN

Federal EIN or SSN			Year in which resources were initially purchased or acquired:	Date bonus payment was made:
Individual or Corporation Name			Contact Person	Title
Business Name			Telephone Number	Fax Number
Mailing Address			E-mail Address	
City	State	Zip Code	Check if: <input type="checkbox"/> Amended (attach explanation)	

A. Fisheries Bus. Lic No.	B. Facility Location or Vessel Name	C. Value of Seafood Products (from Part 3 of each Fisheries Tax Return)	DEPARTMENT USE ONLY

1. Additional value. Add values in column C.....	1	
2. Previously reported value. Enter total value of seafood.....	2	
3. Total value. Add lines 1 and 2	3	

**Additional Assessment**

4a. If line 3 is less than \$50,000, sign below and submit to department.....	4a	
4b. If line 3 is greater than \$50,000, and line 2 is less than \$50,000 multiply line 3 by .3% (.003).....	4b	
4c. If line 2 is greater than or equal to \$50,000, multiply line 1 by .3% (.003).....	4c	

**Amount Due**

5. Amount from line 4(b) or 4(c).....	5	
6. Add penalty for late filing (see instructions).....	6	
7. Add penalty for late payment (see instructions).....	7	
8. Interest (11% compounded quarterly).....	8	
9. Total amount due. Add lines 5 through 8.....	9	

*I declare under penalty of unsworn falsification that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. If prepared by a person other than the taxpayer, preparer's declaration is based on all information of which preparer has any knowledge.*

Signature	Type or Print Name	Date
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DEPARTMENT USE ONLY

VALIDATION

PMD:

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## Alaska Fisheries Business Tax Estimated Payment

**Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.**

Date	License Number	Federal EIN or SSN	<b>Calendar Year 2003</b>
Business Name			
Mailing Address			Installment Amount \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 10/02)

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

## Alaska Fisheries Business Tax Estimated Payment

**Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.**

Date	License Number	Federal EIN or SSN	<b>Calendar Year 2003</b>
Business Name			
Mailing Address			Installment Amount \$
City, State, Zip Code			For Department Use Only

Form 04-574E (Rev 10/02)

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Business Name			
Mailing Address			Installment Amount \$
City, State, Zip Code			For Department Use Only

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## Alaska Fisheries Business Tax Estimated Payment

**Important: To insure proper credit, use the same name, EIN or SSN and license number that will be used on the return.**

Date	License Number	Federal EIN or SSN	<b>Calendar Year 2003</b>
Business Name			
Mailing Address			Installment Amount \$
City, State, Zip Code			For Department Use Only

THIS FORM MUST ACCOMPANY ESTIMATED PAYMENTS

Form 04-574E (Rev 10/02)

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State of Alaska  
Department of Revenue  
Tax Division  
PO Box 110420  
Juneau, AK 99811-0420

## **Alaska Fisheries Business Tax Return**

**TO:**